

# **PEG ACCESS CHART OF ACCOUNTS**

**State of Hawaii**  
**Department of Commerce and Consumer Affairs**  
**PEG Chart of Accounts**

<b>Account Number</b>	<b>Equity Type</b>	<b>Account Description</b>
1010		Cash
1020		Accounts receivable
1030		Prepaid expenses
1040		Investments
1050		Land
1060		Building
1070		Office equipment
1080		Office furniture
1090		Production equipment
1100		Maintenance equipment
1110		Leasehold improvements
1120		Accumulated depreciation
1130		Accumulated amortization
1140		Construction in progress
1150		Intangible assets
2010		Accounts payable
2020		Accrued expenses
2030		Accrued payroll
2040		Accrued payroll taxes
2050		Employee withholdings
2060		Accrued vacation pay
2070		Current portion of long-term debt
2080		Current portion of capital lease obligation
2090		Long-term debt
2100		Capital lease obligation
3010	100	Unrestricted-Board designated
3020	150	Unrestricted-Undesignated
3030	200	Temporarily restricted
3040	300	Permanently restricted
4010		PEG franchise fees
4020		Education-HENC
4030		Service income
4040		Training fees
4050		Product sales
4060		Grants and contributions
4070		Capital funding
4080		Interest income
4090		Dividend income
4100		Net gain on investments
4110		Miscellaneous
4120		Interfund transfers
4130		Net assets released from restriction

5010	Personal services
5020	Personal services taxes
5030	Employee benefits
5040	Personnel recruitment
5050	Videotape
5060	Professional services
5070	Rent
5080	Insurance
5090	Depreciation
5100	Amortization
5110	Auto expense
5120	Bank charges
5130	Production supplies
5140	Operating supplies
5150	Computer service and supplies
5160	Telephone
5170	Dues and subscriptions
5180	Education and training
5190	Insurance
5200	Printing and reproduction
5210	Advertising and promotion
5220	Licenses and permits
5230	Client relations
5240	Public relations
5250	Governmental relations
5260	Office supplies
5270	Postage
5280	Shipping
5290	Travel
5300	Meals and entertainment
5310	Repairs and maintenance
5320	Utilities
5330	Telephone
5340	Taxes
5350	Interest
5360	Contract and grants expenses
5370	Miscellaneous
9000	Gain/loss on disposal of equipment